

**BEFORE THE WASHINGTON  
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

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DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

**ANDREA C. CRANE**

**ON BEHALF OF THE  
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL  
PUBLIC COUNSEL UNIT**

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**EXHIBIT ACC-4r2**

Details of Washington Electric Revenue Requirement Adjustments

**April 21, 2021**

**SECOND REVISED  
JULY 15, 2021**













AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

rn  
Adjustment Adjustment Adjustment

Line No.	DESCRIPTION	Smart Burn	Substation Rebuilds	Grid Modern.	Base Pro Forma Total			
	Adjustment Number Workpaper Reference				PF-SubTtl			
	REVENUES							
1	Total General Business	\$0		\$0	\$529,351			
2	Interdepartmental Sales	-		-	1,228			
3	Sales for Resale	-		-	55,690			
4	Total Sales of Electricity	-		-	586,269			
5	Other Revenue	-		-	16,881			
6	Total Electric Revenue	-		-	603,150			
	EXPENSES							
	Production and Transmission				-			
7	Operating Expenses	-		-	147,720			
8	Purchased Power	-		-	70,783			
9	Depreciation/Amortization	(122)	(101)	-	38,731			
10	Regulatory Amortization	-		-	(1,783)			
11	Taxes	-		-	17,275			
12	Total Production & Transmission	(122)	(101)	-	272,727			
	Distribution				-			
13	Operating Expenses	-		-	30,225			
14	Depreciation/Amortization	-	(129)	(265)	32,139			
	Regulatory Amortization							
15	Taxes	-		-	29,564			
16	Total Distribution	-	(129)	(265)	91,928			
17	Customer Accounting	-		-	11,804			
18	Customer Service & Information	-		-	1,623			
19	Sales Expenses	-		-	-			
	Administrative & General							
20	Operating Expenses	-		-	54,487			
21	Depreciation/Amortization	-	(13)	-	41,381			
22	Regulatory Deferrals/Amortization	-		-	5,485			
23	Taxes	-		-	-			
24	Total Admin. & General	-	(13)	-	101,353			
25	Total Electric Expenses	(122)	(243)	(265)	479,435			
26	OPERATING INCOME BEFORE FIT	122	243	265	123,715			
	FEDERAL INCOME TAX							
27	Current Accrual	26	51	56	4,889			
28	Debt Interest	13	64	-	(297)			
29	Deferred Income Taxes	-		-	7,278			
30	Amortized ITC - Noxon	-		-	(318)			
31	NET OPERATING INCOME	84	128	\$209	112,162			
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible				\$206,523			
33	Production	(2,736)			945,494			
34	Transmission	-	(5,876)		563,279			
35	Distribution	-	(6,411)	(12,261)	1,169,229			
36	General	-	(376)		279,372			
37	Total Plant in Service	(2,736)	(\$12,663)	(12,261)	3,163,897			
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-			(55,595)			
39	Production	359			(\$413,274)			
40	Transmission	-	131		(147,520)			
41	Distribution	-	150	372	(341,395)			
42	General	-	14		(76,171)			
43	Total Accumulated Depreciation	359	\$295	372	(1,033,954)			
44	NET PLANT	(2,377)	(12,368)	(11,889)	2,129,943			
45	DEFERRED TAXES		528	615	(462,115)			
46	Net Plant After DFIT	(2,377)	(11,840)	(11,274)	1,667,828			
47	DEFERRED DEBITS AND CREDITS & OTHER				45,846			
48	WORKING CAPITAL				40,710			
49	TOTAL RATE BASE	(\$2,377)	(\$11,840)	(\$11,274)	1,754,384			
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	(329)	(1,255)	(1,310)	12,281			